

This letter directs licensing of a business for purposes of conducting business in Illinois to the Secretary of State's office. (This is a GIL.)

October 13, 2005

Dear Xxxxx:

This letter is in response to your letter dated March 29, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are a travel agency headquartered in Florida and have been ARC approved since 1965.

We don't have locations in Illinois. We have a website that can be accessed nationwide through which we sell air tickets, car & hotel reservations, tour packages & cruises.

We wanted to make sure that we don't have to be registered in the State of Illinois for a Sellers of Travel license.

Could you please reconfirm in writing to us. Should you need any additional information, please contact me.

Thanks for your attention to this matter.

#### **DEPARTMENT'S RESPONSE:**

The Department of Revenue does not administer the licensing requirements for travel agencies. You may want to contact:

Jesse White  
Secretary of State  
213 State Capitol  
Springfield, IL 62706

Or

Illinois Department of Professional Regulation  
320 West Washington Street  
Springfield, Illinois 62786

I hope this information is helpful. If you require additional information, please visit our website at [www.tax.illinois.gov](http://www.tax.illinois.gov) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

EEB:msk